## Amendments to the Claims:

The following listing of claims will replace all prior versions and listings of claims in the application:

Claim 1 (currently amended) A method for tracking messages delivered via a short message service (SMS) comprising the steps of:

receiving, at a gateway, a message destined for a mobile device;

assigning a unique identifier to the received message;

recording the received message and unique identifier in a database; and

forwarding the received message from the gateway to the mobile device,

wherein the forwarded message sent from the gateway to the mobile device includes an origination address, the origination address being derived from the unique identifier-; and

allowing either or a sender or a recipient of the message to access and view the message recorded in the database.

Claim 2 (previously presented) The method of claim 1, wherein the forwarding step includes the step of sending the message to a short message service center (SMSC).

Claim 3 (previously presented) The method of claim 1 wherein the sender of the message received at the gateway communicates with the gateway via the Internet

Claim 4 (previously presented) The method of claim 1, wherein the gateway is an Internet Gateway identified by a domain name, the domain name being included in the origination address of the message sent from the gateway to the mobile device.

Claim 5 (previously presented) The method of claim 1, wherein the origination address of the message sent from the gateway to the mobile device includes the unique identifier.

Claim 6 (previously presented) The method of claim 1, including the further steps of:

receiving, at the gateway, a reply to the message from the mobile device; correlating the reply to the sent message; and

recording the correlated reply in the database.

Claim 7 (previously presented) The method of claim 6, wherein the destination address of the reply sent to the gateway is the origination address of the forwarded message.

Claim 8 (currently amended) The method of claim 6, including the further step of allowing either of the user-sender or the recipient to access and view accessing the message and reply recorded in the database.

Claim 9 (previously presented) The method of claim 8, wherein the message and reply are accessed using a web browser.

Claim 10 (currently amended) A system for recording a plurality of messages-message sent from a first communication device connected to a first network to a second communication device connected to a second network, the system comprising:

a database and a gateway, the database connected to the gateway and the gateway connected to the first and second network, the gateway including a microprocessor which is programmed to:

receive each of the plurality of messages the message sent from the first communication device destined for the second communication device,

assign a unique identifier to the message,

record the message and unique identifier in the database, and

forward the message to the second communication device connected to the second network.

wherein the origination address of the forwarded message is derived from the unique identifier-; and

allow a user of either the first or second communication devices to access and view the message recorded in the database.

Claim 11 (previously presented) The system of claim 10, wherein the first network is the Internet and the second network is the short message service (SMS) network.

Claim 12 (previously presented) The system of claim 10, wherein the first communication device is a personal computer and the second communication device is a mobile device.

Claim 13 (currently amended) The system of claim 10, wherein the first communication device communicates with the gateway via the Internet using a web browser, the gateway <u>further</u> being programmed to <u>allow a user of either the first or second communication devices to access and view a reply message recorded in the database retrieve certain recorded messages and respective replies stored in the database in response to prompting by the first communication device.</u>

Claim 14 (cancelled)

Claim 15 (previously presented) The system of claim 10, wherein the second network is a short message service (SMS) network and the gateway is connected to a short message service center (SMSC).